

**State of New Mexico - Taxation and Revenue Department**  
**NON-PARTICIPATING MANUFACTURER BRAND CIGARETTES DISTRIBUTED OR SOLD**

**Reporting Month/Year:** \_\_\_\_\_ **page** 1 **of** \_\_\_\_\_

Distributors, manufacturers and retailers who distribute or sell cigarettes, including "little cigars" and roll-your-own tobacco products made by Non-participating Manufacturers (NPM), must report the distributions or sales in New Mexico on Form RPD-41188, *Non-participating Manufacturer Brand Cigarettes Distributed or Sold*. Report all cigarettes, including "little cigars" and roll-your-own tobacco products, upon which you have affixed a New Mexico cigarette tax stamp to the package or paid tobacco products tax. Include cigarettes upon which you have affixed a New Mexico tax-exempt or tax-credit stamp to the package. Since 2003, only brand name and brand families of cigarette tobacco products, that are compliant with the Tobacco Master Settlement Agreement (MSA) and the Tobacco Escrow Fund Act, may be sold or distributed in New Mexico. See *Who Must File* in these instructions to identify non-compliant brand name and brand families. Submit the report to the Department by the 25th day of the month following the close of the report month. Attach to Form RPD-41315, *Cigarette Distributor's Monthly Report*, or Form RPD-41192, *Tobacco Products Tax Return*. **Mail to: New Mexico Taxation and Revenue Department, Cigarette Tax Unit, P.O. Box 25123, Santa Fe, NM 87504-5123.** For assistance call (505) 827-6842.

**Business Name:** \_\_\_\_\_ **NM CRS Id. No.:** \_\_\_\_\_ **FEIN or SSN:** \_\_\_\_\_

**NM Cigarette Distributor's or Manufacturer's License No.:** \_\_\_\_\_ **Contact Person:** \_\_\_\_\_ **Phone:** \_\_\_\_\_

**Distributors who have NOT distributed or sold any cigarettes or "roll-your-own" tobacco products made by Non-participating Manufacturers in New Mexico, check the "No NPM report due" box at the top of Schedule C, *Itemized Distributed Inventory*, and do not submit this form.**

| Column A<br>Brand Family | Column B<br>No. of NPM cigarette sticks distributed or sold (excise tax stamps applied) | Column C<br>No. of NPM cigarette sticks distributed or sold (tax-exempt stamps applied) | Column D<br>No. of NPM cigarette sticks distributed or sold (tax-credit stamps applied) | Column E<br>Ounces of NPM roll-your-own tobacco distributed or sold | Column F<br>Name and address of NPM who manufactured the product | Column G<br>Name and address of the person(s) from whom the product was purchased |
|--------------------------|---|---|---|---|--|---|
|                          |   |   |   |   |  |   |
|                          |   |   |   |   |  |   |
|                          |   |   |   |   |  |   |
|                          |   |   |   |   |  |   |
|                          |   |   |   |   |  |   |

*Under penalty of perjury I declare that I have examined this return, and the information reported on this form and any attached supplements is true, correct and complete.*

\_\_\_\_\_  
*Signature of authorized contact*

\_\_\_\_\_  
*Date*

**State of New Mexico - Taxation and Revenue Department**  
**Non-Participating Manufacturer Brand Cigarettes Distributed or Sold**  
**Instructions**  
Page 1 of 2

**Who Must File:** Distributors, manufacturers and retailers who distribute or sell cigarettes, including “little cigars” and roll-your-own tobacco products made by Non-participating Manufacturers (NPM), must report the distributions or sales in New Mexico on Form RPD-41188, *Non-participating Manufacturer Brand Cigarettes Distributed or Sold*. Report all cigarettes, including “little cigars” and roll-your-own tobacco products, upon which you have affixed a New Mexico excise tax stamp, tax-exempt stamp or tax-credit stamp to the package or paid tobacco products tax to the Department. **IMPORTANT:** Cigarettes to which you have affixed a New Mexico cigarette tax-exempt or tax-credit stamp are required to be reported on Form RPD-41188.

If you are a licensed manufacturer, licensed distributor or a retailer, report “roll-your-own” NPM tobacco products to which you have paid the New Mexico tobacco products tax, in the report month that the product was distributed or sold. If you are a licensed distributor, also report NPM cigarettes including “little cigars”, to which you have affixed a New Mexico excise tax stamp, tax-exempt stamp, or tax-credit stamp in the report month that the product was distributed or sold.

Attach Form RPD-41188, *Non-participating Manufacturer Brand Cigarettes Distributed or Sold*, to Form RPD-41315, *Cigarette Distributor's Monthly Report*, to Form RPD-41311, *Cigarette Manufacturer's Monthly Report*, or to Form RPD-41192, *Tobacco Products Tax Return*, if you are a retailer who is a first purchaser of tobacco products. Submit the report to the Department by the 25th day of the month following the close of the report month. For assistance call (505) 827-6842.

Since 2003, only brand name and brand families of cigarette tobacco products, that are compliant with the Tobacco Master Settlement Agreement (MSA) and the Tobacco Escrow Fund Act, may be sold or distributed in New Mexico. The New Mexico Attorney General's “Tobacco Manufacturers Directory” is the directory of brand names and families of cigarette tobacco products, for both participating and non-participating manufacturers, who are compliant under the MSA or as required by the Tobacco Escrow Fund Act. A brand of cigarette or tobacco product not included in the directory is considered contraband and subjects its manufacturer, distributor or retailer to civil penalties and other sanctions and the product to seizure.

**About Non-participating Manufacturers.** According to New Mexico statutes, Sections 6-4-12 and 6-4-13, NMSA 1978, tobacco product manufacturers selling or distributing cigarettes including “little cigars” and “roll-your-own” tobacco products in New Mexico that have not become parties to the MSA, are required

to establish a qualified escrow fund and to deposit into that fund a certain percentage of the proceeds from each cigarette distributed or sold in New Mexico. To ensure compliance, the New Mexico Taxation and Revenue Department is required to collect information on non-participating and foreign-manufactured brands of cigarettes distributed or sold in New Mexico. See Sections 6-4-12 and 6-4-13 NMSA 1978.

**Definitions:**

**“Cigarette”** means any roll of tobacco or any substitute for tobacco wrapped in paper or other substance not containing tobacco; or a roll of tobacco that is wrapped in any substance containing tobacco, other than 100% natural leaf tobacco, and which because of its appearance, the type of tobacco used in the filler, its packaging and labeling, or its marketing and advertising, is likely to be offered to, or purchased by consumers as a cigarette, and includes bidis and kreteks. “Cigarette” includes certain small cigars sold in packages similar to cigarettes. If a small cigar is wrapped in something other than 100% tobacco, or because of its appearance, the type of tobacco used in the filler, its packaging and labeling, or its marketing and advertising, is likely to be offered to, or purchased by consumers as a cigarette, it is a cigarette for purposes of the Cigarette Tax Act.

**“Roll-your-own tobacco”** means a product which contains nicotine, is intended to be burned or heated under ordinary conditions of use, and because of its appearance, packaging and labeling, or the type of tobacco used, is likely to be offered to, or purchased by a consumer as a “roll-your-own” cigarette product. The latter part of this description regarding *intended* or *likely* use for the product is important, and product labeling is generally the determining factor. Tobacco which might popularly be considered a “dual use” tobacco (both as a pipe tobacco and a “roll-your-own” tobacco) should be evaluated based on product labeling.

**“Manufacturer”** means the first manufacturer, processor, or importer of a tobacco product intended for legal marketing in the United States. The existence of a sufficient Surgeon General's warning statement on the package indicates intent to market the product within the U.S. In the case of “roll-your-own tobacco” imported from another country, the first importer who intended to market product within the U.S. is considered to be the “manufacturer”.

**“Distributor”** means any person who is required to obtain a license to engage in the business of selling cigarettes in New Mexico pursuant to Section 7-12-9.1 NMSA 1978, and who is required to obtain a New Mexico license according

**State of New Mexico - Taxation and Revenue Department**  
**Non-Participating Manufacturer Brand Cigarettes Distributed or Sold**  
**Instructions**  
Page 2 of 2

to the Cigarette Tax Act.

**Instructions for Completing this Form:**

Enter your business name and New Mexico CRS Identification Number as they appear on the New Mexico CRS Registration Certificate. Enter the federal employer identification number (FEIN) or social security number (SSN); if you are a manufacturer or distributor, enter the New Mexico cigarette distributor's or manufacturer's license number, and a contact name and telephone number of an individual authorized to answer questions about this report. The authorized contact must also sign the report. Provide the information requested about *cigarettes* and *roll-your-own* tobacco products that were made by an NPM, that your organization affixed a New Mexico excise tax stamp, New Mexico tax-exempt stamp or tax-credit stamp, or otherwise paid the tobacco excise tax, and that you distributed or sold during the report month. *Important: Do not include cigarettes that were purchased with a New Mexico excise tax stamp, New Mexico tax-exempt stamp or tax-credit stamp already affixed.*

**Column A:** Enter the *full* brand family name of the qualifying NPM cigarettes distributed or sold during the report month. Do not abbreviate the brand family name. All styles of cigarettes, such as regular, menthol, light, etc., sold under the same trademark or brand family, must be included in the same line item. For example, the tobacco product "Alpha Bravo Gold Lights" should be reported within the same line item as all "Alpha Bravo Gold" products.

**Column B:** Enter the number of qualifying NPM cigarette sticks (20 stick stamps and 25 stick stamps applied) distributed or sold in New Mexico during the report month. Include all cigarettes and little cigars to which you have affixed a New Mexico excise tax stamp.

**Column C:** Enter the number of qualifying NPM cigarette sticks (tax-exempt stamps applied) distributed or sold in New Mexico during the report month. Include all cigarettes and "little cigars" to which you have affixed a New Mexico tax-exempt stamp.

**Column D:** Enter the number of qualifying NPM cigarette sticks (tax-credit stamps applied) distributed or sold in New Mexico during the report month. Include all cigarettes and "little cigars" to which you have affixed a New Mexico tax-credit stamp.

**Column E:** Enter the number of ounces of NPM *roll-your-own* tobacco distributed or sold in New Mexico during the report month.

**Column F:** If known, enter the name and address of the non-participating manufacturer who produced the tobacco product.

**Column G:** Enter the name and address of the distributor or wholesaler from whom you purchased the NPM product, if different from column F.

**Sign the form,** attach to Form RPD-41315, *Cigarette Distributor's Monthly Cigarette Distributor Report*, Form RPD-41311, *Cigarette Manufacturer's Monthly Distribution Report*, or Form RPD-41192, *Tobacco Products Tax Return*, **and mail** on or before the 25th day following the close of the report month. Please include the contact information of an individual authorized to speak for your business.

**Mail to: New Mexico Taxation and Revenue Department, Cigarette Tax Unit, P.O. Box 25123, Santa Fe, NM 87504-5123**